

1982 S.C. Op. Atty. Gen. 60 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-54, 1982 WL 155023

Office of the Attorney General

State of South Carolina

Opinion No. 82-54

July 30, 1982

***1 SUBJECT: Taxation—Exemption of Motor Fuels Used in School Buses**

Section 12–27–270 exempts gasoline from taxation when used in State-owned school buses. The section does not provide an exemption for motor fuels other than gasoline.

TO: Honorable Charlie G. Williams
State Superintendent of Education

QUESTION:

Does § 12–27–270 exempt diesel fuel and propane gas from taxation when the same are used as motor fuel in school buses?

APPLICABLE LAW:

§ 12–27–270 and Chapter 29 of Title 12 of the 1976 Code of Laws.

DISCUSSION:

Section 12–27–270 provides for an exemption of gasoline when used as a motor fuel in school buses. The language is that: ‘Gasoline purchased for and used in State-owned school buses and in State-owned administrative and service vehicles used in pupil transportation shall be exempt from State gasoline taxes.’ (Emphasis added)

The section refers to and is limited to the tax on gasoline. That tax is provided by Chapter 27 of Title 12 of the 1976 Code. Chapter 29 of Title 12 levies a tax on motor fuel other than gasoline. Section 12–29–10 defines such fuels to be:

‘(1) ‘Fuel’ or ‘fuels’ shall mean and include all combustible gases and liquids used, purchased, or sold for use, in an internal combustion engine or motor for the generation of power to propel licensed motor vehicles on the highways except such fuels as are subject to the tax imposed by Chapter 27 of this Title.’ (Emphasis added)

By express language this is a tax on fuel other than gasoline. The chapter distinguishes between and separately taxes gasoline and other motor fuels.

CONCLUSION:

Section 12–27–270 exempts gasoline from taxation when used in State-owned school buses. The section does not provide an exemption for motor fuels other than gasoline.

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Deputy Attorney General

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